



Community Living Assistance and
Support Services-Case Management Agency (CLASS-CMA)
Primary Home Care (PHC) \ Community Living Assistance
and
Support Services-Direct Service Agency (CLASS-DSA) (CPC)

COST AND ACCOUNTABILITY REPORT

Optional Attendant Compensation Worksheet Instructions

NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.

Do not return it to the Health and Human Services Commission.

For assistance with the completion of this worksheet, contact the [Provider Finance Department Center for Information and Training](#).

OPTIONAL WORKSHEET

All monetary calculations should be carried out to two decimal places.

This worksheet will automatically generate totals when used in Excel.

There are four tabs within this worksheet, the four sections are:

- Wages, Taxes, and Workers' Compensation
- CLASS Worksheet
- Primary Home Care Priority Worksheet
- Primary Home Care Non-Priority Worksheet

WAGES, TAXES, AND WORKERS' COMPENSATION – ALL PARTICIPANTS

Enter all Attendant Staff Wages from STAIRS **Step 6c**. Add all wages and include the sum in Total Non-Central Office Staff Wages.

Enter all STAIRS **Step 7** expenses for Attendants. Add all Taxes and Workers' Compensation and include the sum in Total Taxes and Worker's Compensation for Attendants.

CALCULATING TOTAL ESTIMATED RECOUPMENT

Note: Complete Steps 1 through 6 for each applicable program within this worksheet (CLASS, Priority, and Non-Priority).

The Payment Rates and Attendant Cost Component for CLASS are located on our website [here](#).

The Payment Rates and Attendant Cost Component for Primary Home Care are located on our website [here](#).

Step 1: Units of Service

The worksheet has four rate periods. Depending on your reporting period, you may only have data for one rate period. Enter all Units of Service from STAIRS **Step 5b** for each applicable period.

Step 2: Attendant Expenses

Enter Employee Benefits, Mileage Reimbursement, and Contract Labor from STAIRS **Step 6c**. Staff Wages, Taxes and Workers' Compensation will automatically carry over from the Wages, Taxes, and Workers' Comp section of this worksheet.

The Total Attendant Cost is the sum of all expenses.

Step 3: Calculate Attendant Cost per Unit

Divide the Total Attendant Costs by the Total Units of Service and enter the product in Costs Per Unit.

Step 4: Calculate Weighted Average Attendant

Enter the Rate Enhancement Participant levels for this report in the appropriate rate period.

Enter Units of Service for the appropriate rate periods. Enter the applicable attendant rate for the corresponding rate periods. Multiply the Units of Service by the Attendant Rate for each period, adding them together and entering the sum in Total Revenue.

Divide the amount from Total Revenue by the Total Units of Service. Enter the result in Weighted Average Rate.

Step 5: Calculate Spending Requirement

Multiply the Weighted Average Rate by 0.90, and enter the product in Spending Requirement.

Step 6: Calculate Estimated Recoupment Per Unit of Service

Subtract the Cost Per Unit from the Spending Requirement. Enter the result in Potential Recoup Per Unit.

Multiply the Potential Recoup Per Unit by the Medicaid Only Units of Service. The result is the Estimated Total Recoupment.

This is your **estimated recoupment per unit of service**. Note that this estimate is based on the information reported in this Report. If this information is not accurate, your estimated recoupment will not be accurate.

Check all calculations to ensure accuracy.